

**Amendments to the Specification are as follows:**

Please amend the paragraph on page 33, line 10 as follows:

In the embodiment shown in FIG. 1, the lower shielding layer 20 and the upper shielding layer 43 function as both shielding layers and electrodes. Although electrodes layers may be provided at the positions in which the lower shielding layer 20 and the upper shielding layer 43 are disposed, if the shielding layers 20 and 43 are also made to function as electrodes, the distance between the shielding layers 20 and 43 can be decreased, resulting in a decrease in a gap length G1. This is desirable because it is possible to fabricate a magnetic sensing element which can cope with higher recording densities.